GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017- Certain Amendments to Go.Ms.No.588, Revenue (CT-II) Department, dated 12.12.2017 – Orders – Issued

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REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.Ms.No.36 Dated:10-02-2023.

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)
2. published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt: 07-06-2017.
3. Go.Ms.No.588, Revenue(CT-II)Department, dated 12.12.2017
4. Go.Ms.No.554, Revenue(CT-II)Department, dated 28.07.2022
5. Notification No.15/2022-Central Tax (Rate), dated 30-12-2022 issued by the Government of India Ministry of Finance Department of Revenue.
6. From the CCST, Letter Ref. No.Computer No.1975429, File No.REV03-12039/8/2023 - COMM, dated.09.10.2023.

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ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:11.02.2023.

NOTIFICATION

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) of section 11, sub-section (5) of section 15 and section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments further to amend the notification of the Government of Andhra Pradesh issued in Go.Ms.No.588, Revenue(CT-II)Department, dated 12.12.2017 , namely:—

AMENDMENT

In the said notification,

(i) against S. No. 12, in column (3), after the entry, the following explanation shall be inserted, namely: -

"Explanation. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, –

(i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and

(ii) such renting is on his own account and not that of the proprietorship concern.";

(P.T.O.)

File No. REV03-12039/7/2023-COMM (Computer No. 1975423)
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(ii) S. No. 23A and the entries relating thereto, shall be omitted.

2. This notification shall be deemed to have come into force with effect from the 01st day of January, 2023.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

N GULZAR
SECRETARY TO GOVERNMENT (CT) FINANCE

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
The Director General, General Administration (Vigilance & Enforcement).
Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development & Training).
The P.S.to the Spl.C.S (CT, Excise and Regn., & Stamps).
The Law (H) Department
Sf/Sc.

//FORWARDED:: BY ORDER//

SECTION OFFICER